



Arlington Elderly and Disabled Tax Fund Committee

PROCESSING APPLICATIONS FOR ELDERLY AND DISABLED TAX RELIEF FUND (G.L. Ch. 60 section 3D)

SUMMARY:

Chapter 60, Section 3D, of the Massachusetts General Laws sanction the creation of an Elderly and Disabled Tax Relief Fund for the purpose of “defraying the real estate taxes of elderly and disabled persons of low income, who in the judgement of the fund administrators, are unable to contribute fully toward their public charges.” This informational guideline sets out the policies and procedures regarding local administration of this fund by the Elder and Disabled Tax Relief Fund Committee, which has been appointed by the Town of Arlington.

GUIDELINES:

- You may be eligible to receive assistance in paying a portion of the taxes assessed on your domicile if you do not have the financial resources to pay them because you are elderly and or suffer some physical or mental illness, disability or impairment.
- You may file an application if you have owned and occupied the property for at least one year and meet all qualifications set forth by the committee.
- An applicant for assistance from the Elderly and Disabled Tax Relief Fund must file an application with the town from September 3, 2019 - January 31, 2020 at close of business.
- An applicant must be an individual and have an ownership interest in the subject property. If the property is held under a trust, a separation of title results whereby the legal title is vested in the trustee and the equitable title, or beneficial ownership interest, is vested in the beneficiary. A taxpayer must have ownership of a sufficient beneficial property interest an ownership of a recorded legal interest or life estate, in order to obtain tax fund assistance, in the same manner as qualifying for a real estate exemption. An applicant who holds no more than a beneficial interest lacks the requisite ownership interest needed to qualify for relief.
- In all cases, an applicant must demonstrate financial hardship to be eligible for this fund, and available assets (excluding the home) shall not exceed \$100,000. The committee therefore, requires each applicant to provide all relevant financial information.

- Income guidelines are \$58,000 (Single), \$73,000 (Head of Household), or \$88,000 (Filing Joint). The income limits are aligned with the 2018 Massachusetts Senior Circuit Breaker income guidelines.
- The information below must accompany the application:
 - Copy of government issued photo ID
 - If you file an income tax return, submission of your most recent 1040, 1040A or 1040EZ will fulfill the income documentation requirement.

OR

- Most recent bank statements for all members of the household over 18
 - Copies of most recent mortgage statements
 - Copies of most recent annuity/pension statement
 - Copy of most recent paystub
 - Copy of Social Security benefits letter
 - Copy of Social Security Disability Letter or Doctor's letter
- Upon applying for committee assistance, you may be required to provide the committee with further information and supporting documentation to establish your eligibility. You will be notified in writing whether an award has been granted or denied by the 3rd week in April.

PROCEDURE FOR REVIEW

Once the application deadline has passed the Arlington Council on Aging will initially review the application for completeness and assessment for other programs the applicant may qualify for. The Council on Aging will provide a preliminary assessment of financial need for the Committee to review and discuss. In the review of an application items that shall be considered are income, age, disability status and an applicant's eligibility for other tax exemptions.

All information is confidential, with discussions and decisions made during an executive session of the Committee's scheduled meeting.

The Committee shall complete its review of all applications prior to the issuance of the **fourth quarter tax bill** of the fiscal year, due May 1 and if May 1 is a holiday, then the next business day. The Committee shall notify applicants, in writing, as to the disposition of the application. Awards will be applied by the Treasurer to the recipient's tax obligation.

The Elderly and Disabled Tax Relief account is funded by private donations and the amount disbursed will vary from year to year.

Arlington Council on Aging
27 Maple Street
Arlington, MA 02476
781-316-3400



ELDERLY AND DISABLED TAX RELIEF FUND APPLICATION FY 2020

Requirements:

- You must be 60 years or older as verified by a government issued photo ID OR
 - Have a state recognized disability
- AND
- You must meet income eligibility requirements: \$58,000 (Single), \$73,000 (Head of Household), \$88,000 (Filing Joint) available assets may not exceed \$100,000.
 - You must pay your tax bill even if you complete this application.
 - Application is due by January 31, 2020

Program Information:

Application period is from September 3, 2019 - January 31, 2020

The Committee will meet to review applications in April and decisions will be mailed to applicants by April 21, 2020.

If funding will be granted, a reduction will be made on Quarter 4 property tax bill.

The funds available are based on donations made by residents in any given year.

Date of Application: ____/____/____

Property Owner(s): (Name(s) as appears on your tax bill) _____

Street Address: _____

How long have you resided at this address? _____

How long have you lived in Arlington? _____

Home Telephone: _____ Work/Cell Telephone: _____

Are you disabled? Yes _____ No _____

If yes, what is your SSDI number? _____

Have you ever applied for or received any exemption for your tax bill? Yes _____ No _____

If yes, please list when: _____

ELDERLY AND DISABLED TAX RELIEF FUND APPLICATION FISCAL YEAR 2020

Please complete the following chart for all those who reside at this address in addition to applicant

| Name | Date of Birth | Retired | Working | Unemployed |
|------|---------------|---------|---------|------------|
| | | | | |
| | | | | |
| | | | | |

From the following list, please fill in those areas where you and all members of your household, 18 years and older obtain income.

| Type of Income | Monthly |
|--|---------|
| IRS 1099 Form (Int, Div, Misc) | \$ |
| W2 Forms | \$ |
| Trust Income | \$ |
| General Assistance (SNAP, Fuel Assistance) | \$ |
| Social Security | \$ |
| SSI | \$ |
| Unemployment | \$ |
| Pension | \$ |
| VA Benefits | \$ |
| Alimony/Child Support | \$ |
| Property Tax Work Off | \$ |
| SSDI | \$ |
| Other : | \$ |
| Other: | \$ |

Total Monthly Income: \$_____

Please list other assets. For example: checking, savings 401(k) plans, stocks, certificates of deposit, and other real estate owned

| Asset Type | Current Value |
|------------|---------------|
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |

How many automobiles do you own? _____ Please list below.

| Automobile | Year | Make | Registered | Unregistered |
|------------|------|------|------------|--------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |

Please list your expenses for a typical month

| Expenses | Monthly |
|--|---------|
| Monthly Mortgage | \$ |
| Home Insurance | \$ |
| Electric | \$ |
| Gas | \$ |
| Heating Oil | \$ |
| Water/Sewer | \$ |
| Cable/Internet | \$ |
| Phone(s) | \$ |
| Medical (insurance and other expenses) | \$ |
| Prescriptions | \$ |
| Life Insurance | \$ |
| Automobile (gas, loan, insurance) | \$ |
| Food | \$ |
| Clothing | \$ |
| Entertainment | \$ |
| Credit Card Payments | \$ |
| Other | \$ |
| Other | \$ |
| Other | \$ |
| Other | \$ |

Total Expenses \$ _____

ELDERLY AND DISABLED TAX RELIEF FUND APPLICATION FISCAL YEAR 2020

Other Information

If you would like to provide any additional comments on why you are seeking assistance with your tax bill, please include a brief description of your situation below (attach additional sheets if necessary).

[illegible]

The information provided in this application is true and correct to the best of my knowledge.

Signature: _____

Date: _____

Attention: Owners of Property in Trust: Trust ownership arrangements may affect qualification for assistance. As a general rule, an applicant must be a trustee and a beneficiary, and submit with the application:

1. A copy of the recorded trustee's certificate;
2. A copy of the trust instrument including amendments; and
3. A copy of the schedule of beneficiaries.